

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX APPLICATION No 182 of 1998

For Approval and Signature:

Hon'ble MR.JUSTICE C.K.THAKKER and
MR.JUSTICE M.C.PATEL

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

COMMISSIONER OF INCOME-TAX

Versus

VIJAY ESTATE CORPN.

Appearance:

MR MANISH R BHATT for Petitioner

CORAM : MR.JUSTICE C.K.THAKKER and
MR.JUSTICE M.C.PATEL

Date of decision: 06/08/98

ORAL JUDGEMENT

1. This application is filed under Sub-section (2) of Section 256 of Income-tax Act, 1961 (hereinafter to be referred to as "the Act"), directing the Income-tax Appellate Tribunal to refer the following question for the opinion of this Court.

"1. Whether the Appellate Tribunal is right

in law and on facts in directing the A.O.
to grant continuation of registration to
the assessee firm ?"

2. The Tribunal rejected the application filed by the applicant under Sub-section (1) of Section 256 inter alia relying on the fact that a similar question was raised in Vijay Development Corporation, Ahmedabad in Regular Appeal No. 203 of 1994 which was decided against the department. An application being ITA No. 145 of 1990 was also rejected by the Tribunal. Following the reasons in that application, the present application was also rejected.

3. Now, it appears that against the order passed by the Tribunal rejecting ITA No. 145 of 1990, the department approached this Court under Section 256(2) of the Act by filing ITA 1 of 1995. The said application was rejected by this Court.

4. In our opinion therefore, it cannot be said that a question of law arises from the decision of the Tribunal for the opinion of this Court. Hence, this application is rejected.

Amp/-